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## ABSTRACT OF THE DISCLOSURE

A method of desulfurizing/refining a hydrocarbon oil by which sulfur compounds are diminished to an extremely low concentration at relatively low equipment a The method of desulfurizing/refining operating cost. comprises bringing a hydrocarbon oil hydrocarbon oil containing at least one sulfur compound selected from the group consisting of thiophene compounds, benzothiophene compounds, and dibenzothiophene compounds and optionally further containing aromatic hydrocarbons into contact with a solid acid catalyst and/or an activated carbon having a transition metal oxide supported thereon to desulfurize the oil. The solid acid catalyst preferably is a solid ultrastrong-acid catalyst selected among sulfuric acid radical/zirconia, sulfuric acid radical/alumina, sulfuric acid radical/tin oxide, sulfuric acid radical/iron oxide, tungstic acid/zirconia, and tungstic acid/tin oxide.